

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
Case No. 9:16-cv-80280-DMM

UNITED STATES OF AMERICA,

Plaintiff,

v.

RENEL HERARD individually and
doing business as HERARD TAX SERVICES,
and HERARD SECURITY & TRAINING, INC.

Defendants.

STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION

Plaintiff, the United States of America, defendant, Renel Herard individually and doing business as Herard Tax Services, and Herard Security & Training, Inc. stipulate and agree as follows:

1. The United States of America filed a complaint for permanent injunction under 26 U.S.C. §§ 7402(a), 7407 and 7408 against Herard and Herard Security & Training, Inc. (collectively “the defendants”).
2. The defendants admit that, for purposes of this injunction, the Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7402(a) and 7407.
3. The defendants, without admitting any of the allegations in the complaint, waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consent to the entry of this permanent injunction, and agree to be bound by its terms.
4. The defendants agree and consent, without further proceedings, to the immediate revocation of any Preparer Tax Identification Number (PTIN) that is held by, or assigned to

defendants pursuant to 26 U.S.C. § 6109, and the Electronic Filing Identification Number (EFIN) held by or assigned to the defendants.

5. The defendants further understand and agree that:
 - a. The stipulated order for permanent injunction will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a final judgment in this matter;
 - b. The defendants waive the right to appeal from the stipulated order for permanent injunction;
 - c. The parties will bear their own costs, including any attorneys' fees or other expenses of this litigation;
 - d. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the permanent injunction by stipulation and consent;
 - e. If the defendants violate the permanent injunction, they may be subject to civil and criminal sanctions for contempt of court;
 - f. The defendants must comply with the specific directives in the permanent injunction order requiring them, as set forth below, to publish the terms of the injunction, and to provide documentation of compliance to the United States;
 - g. In addition to the specific directives in the permanent injunction, the defendants have an obligation to preserve all pertinent documents in their possession, including tax returns, informational returns, correspondence, working papers, or any other documents connected to their tax preparation activities, whether stored electronically or on paper, as required by the Internal Revenue Code;

- h. If the defendants sell, assign, or otherwise transfer client lists or their book of business to any third party, they will provide names and addresses of such parties to the United States within 30 days of such transfer;
- i. The United States may conduct full post-judgment discovery to monitor compliance with the permanent injunction; and
- j. Entry of the permanent injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, except as provided in a separate written agreement by the parties, nor precludes the defendants from contesting their liability in any matter or proceeding.

Accordingly, **IT IS HEREBY STIPULATED, ORDERED, and ADJUDGED** pursuant to 26 U.S.C. §§ 7402(a), 7407 and 7408 that the defendants are PERMANENTLY ENJOINED from directly or indirectly:

- 1. Preparing, filing or assisting in the preparation or filing of federal tax returns, amended returns, or any other related documents or forms for any other person or entity, whether or not the defendants actually file the returns or another person or entity files them;
- 2. Providing any tax advice or tax services, including preparing or filing consultative services, or representing customers in connection with any matter before the Internal Revenue Service;
- 3. Using the Preparer Tax Identification Number (PTIN) that is held by, or assigned to, or used by the defendants pursuant to 26 U.S.C. § 6109, and the defendants agree and consent,

without further proceedings, to the immediate revocation of such number(s) held by or assigned to them;

4. Using the Electronic Filing Identification Number (EFIN) held by or assigned to anyone else;
5. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6701; and
6. Engaging in any conduct that interferes with the proper administration and enforcement of the internal revenue laws;

IT IS FURTHER ORDERED that the defendants:

1. Within 30 days of entry of this injunction:
 - a. At their own expense, publish the following language in *The Palm Beach Post* and on Radio Vision Nouvelle (WPOM 1600 AM) each day for fourteen consecutive days, and file with the Court a sworn certificate stating that they have complied with this requirement:


On October 17, 2016, in West Palm Beach, Florida, U.S. District Judge Donald M. Middlebrooks, entered an order PERMANENTLY ENJOINING RENEL HERARD individually and doing business as HERARD TAX SERVICES, and HERARD SECURITY & TRAINING, INC. from directly or indirectly preparing, filing or assisting in the preparation or filing of federal tax returns, amended returns, or any other related documents or forms for any other person or entity, whether or not the defendants actually file the returns or another person or entity files them; and providing any tax advice or tax services, including consultative services, or representing customers in connection with any matter before the IRS.
 - b. Turn over to the United States a list with the name, address, telephone number, email address, and social security number or other taxpayer identification number of all customers for whom the defendants prepared returns after January 1, 2015;

- c. Provide a copy of the Court's order to anyone with whom Herard worked to prepare and/or file tax returns for others, including other return preparers, contractors, employees, or affiliates, and provide to counsel for the United States within 30 days thereafter a signed and dated acknowledgment or receipt of the Court's order for each person to whom they provided a copy of the Court's order, or, if such acknowledgment is not obtainable, then proof that the order was sent by certified mail, return receipt requested to the last known address.
2. Immediately prominently post a copy of the final injunction in the front window of the offices of the defendants, which shall remain in plain view through April 30, 2017;
3. Provide to the United States a sworn statement evidencing their compliance with the foregoing directives within 45 days of entry of this order; and

IT IS FURTHER ORDERED that the United States will be allowed full post-judgment discovery to monitor compliance with the permanent injunction; and

IT IS FURTHER ORDERED that the Court will retain jurisdiction over this action for purpose of implementing and enforcing the permanent injunction and any additional orders necessary and appropriate to the public interest.

DONE AND ORDERED in Chambers in West Palm Beach, Florida, this 17 day of October, 2016.



DONALD M. MIDDLEBROOKS
UNITED STATES DISTRICT JUDGE

Respectfully submitted,

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Principal Deputy Assistant Attorney General

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Consented to on October 13, 2016 by:

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